

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al.*,

Debtors.¹

PROMESA Title III
Case No. 17-BK-3283 (LTS)

(Jointly Administered)

**THIRD MONTHLY FEE STATEMENT FOR 2022 OF ESTRELLA, LLC,
LOCAL CLAIMS COUNSEL FOR THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,
ACTING THROUGH ITS SPECIAL CLAIMS COMMITTEE
FOR SERVICES AND DISBURSEMENTS FOR THE PERIOD OF
MARCH 1, 2022 THROUGH OF MARCH 15, 2022**

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747).

The Commonwealth of Puerto Rico, *et al.*

FOR PROFESSIONAL SERVICES AND DISBURSEMENTS

Client Ref. No. 1600-01001

Invoice No. 505476

Re: The Financial Oversight and Management Board for Puerto Rico,
as representative of The Commonwealth of Puerto Rico, *et al.*
Debtors under Title III
March 1, 2022 – March 15, 2022

Professional services rendered by Estrella, LLC,
Local Claims Counsel for The Financial Oversight and Management Board for Puerto Rico,
acting through its Special Claims Committee.²

Total Amount of Compensation for Professional Services

\$ Amounts

Less Holdback as per Court Order dated June 6, 2018 [Docket No. 3269] (10%)	\$1,507.60
Interim Compensation for Professional Services (90%)	\$13,568.40
Plus Reimbursement for Actual and Necessary Expenses	\$0.00
Total Requested Payment Less Holdback	\$13,568.40

² Estrella, LLC reserves the right to include a gross-up amount in its interim fee application relating to any professional fee tax that is imposed on Estrella, LLC. Estrella, LLC will endeavor to make any such gross-up consistent with the discussion reflected at the hearing conducted by Judge Swain on December 19, 2018 addressing the fee examiner's proposed additional presumptive standards and with any recommendation made by the fee examiner and as may be approved by the Court.

FEE STATEMENT INDEX

Exhibit A	Summary of Fees and Costs by Task Code
Exhibit B	Summary of Hours and Fees by Professional
Exhibit C	Summary of Costs
Exhibit D	Time Entries for Each Professional by Date
Exhibit E	Time Entries for Each Professional Sorted by Task Code
Exhibit F	Summary Hours and Fees by Professional and Task Code
Exhibit G	Explanatory Notes

EXHIBIT A

Summary of Fees and Costs by Task Code				
Task Code	Hours	Fees	Costs	Total Amount
Costs	-	-		\$ -
Avoidance Action Analysis	5.5	\$ 1,210.00	-	\$ 1,210.00
Bankruptcy-Related Advice	0.2	\$ 44.00	-	\$ 44.00
Case Administration	4.0	\$ 898.00	-	\$ 898.00
Claims Administration and Objections	1.7	\$ 476.00	-	\$ 476.00
Asset Analysis and Recovery	0.9	\$ 252.00	-	\$ 252.00
General Litigation	21.7	\$ 5,056.00	-	\$ 5,056.00
Meetings and Communications	19.0	\$ 4,180.00	-	\$ 4,180.00
Other Contested Matters	3.4	\$ 952.00	-	\$ 952.00
Plan and Disclosure Statement	0.7	\$ 196.00	-	\$ 196.00
Pleading Reviews	7.6	\$ 1,672.00	-	\$ 1,672.00
Relief from Stay/ Adequate Protection Proceedings	0.5	\$ 140.00	-	\$ 140.00
TOTAL	65.2	\$ 15,076.00	\$ -	\$ 15,076.00

EXHIBIT B

**SERVICES RENDERED BY
ESTRELLA, LLC**

Summary of Hours and Fees by Professional				
Attorney	Position: Year(s) Admitted to Bar; Specialty	Rate	Hours	Amount
Kenneth C. Suria	Partner; Admitted in 1985; Litigation	\$280.00	12.2	\$3,416.00
Francisco Ojeda	Associate; Admitted in 1995; Litigation	\$220.00	13.7	\$3,014.00
Carlos Infante	Associate; Admitted in 2012; Restructuring and Bankruptcy	\$220.00	39.3	\$8,646.00
TOTAL			65.2	\$15,076.00
GRAND TOTAL			65.2	\$15,076.00

EXHIBIT C

**ACTUAL AND NECESSARY COSTS INCURRED BY
ESTRELLA, LLC**

Costs	
Service	Cost
1. Photocopy (In-house) (pages x 10¢)	
2. Research (On-line Actual Costs) – Westlaw	
3. PACER / Court Drive	
4. Telephone	
5. Teleconferencing	
6. Binding	
7. Meals	
8. Travel - Hotel	
9. Travel - Airfare	
10. Travel- Out of Town	
11. Travel- Local	
12. Postage	
13. Court Fees	
14. Delivery Services	
15. Professional Services	
TOTAL	\$0.00

EXHIBIT D

Time Entries for Each Professional by Date



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San Juan, PR 00902
Tel 787.977.5050
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estrellallc.com

The Financial Oversight and Management Board of Puerto Rico
Acting through its Special Claims Committee
c/o Jaime A. El Koury, Esq.
PO Box 192018
San Juan, PR 00919

Invoice # 505476
Invoice Date: March 15, 2022
Current Invoice Amount: \$15,076.00

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PROFESSIONAL SERVICES			Hrs/Rate	Amount
03/01/2022	CIG	Review/analyze Review and analyze MOTION to inform Regarding Tax-Exempt Status of New GO Bonds to Be Issued Pursuant to the Modified Eighth Amended Title III Joint Plan of Adjustment	0.20 220.00/hr	44.00
	CIG	Review/analyze Review and analyze communication sent by Tomi Donahoe to discuss status of data review assignment.	0.20 220.00/hr	44.00
	CIG	Review/analyze Review communication sent by Tristan Axelrod to Myrna Ruiz, vendor's counsels to discuss matters regarding effective date, notice requirements and other matters relevant to potential settlement. Consider necessary actions.	0.30 220.00/hr	66.00
	KCS	Review/analyze Analyze MOTION of Puerto Rico Electric Power Authority Pursuant to Bankruptcy Code Section 503(b), PROMESA Section 315(a)(3), and Bankruptcy Rule 9019 for Order Approving Settlement Agreement with Whitefish Energy Holdings, LLC. [20042]	0.80 280.00/hr	224.00
	KCS	Review/analyze Analyze ALTERNATIVE DISPUTE RESOLUTION NOTICE - Twenty-First Notice of Transfer of Claims to Alternative Dispute Resolution. [20241]	0.80 280.00/hr	224.00
	KCS	Review/analyze Analyze Urgent motion (Consented) for Extension of Deadlines regarding [20147] Motion for Relief From Stay Under 362 [e]. [20244]	0.10 280.00/hr	28.00
	KCS	Review/analyze Analyze ORDER GRANTING [20216] URGENT OMNIBUS MOTION FOR EXTENSION OF DEADLINES regarding [18239] Urgent motion. [20231]	0.10 280.00/hr	28.00

	KCS	Review/analyze Analyze ORDER CONCERNING [20218] INFORMATIVE MOTION TO RESPECTFULLY REQUEST A PETITION TO RESPOND TO THE THREE HUNDRED FORTY-FIFTH OMNIBUS OBJECTION INDIVIDUALLY. [20232]	0.10 280.00/hr	28.00
	KCS	Review/analyze Analyze ORDER GRANTING [20217] URGENT MOTION FOR EXTENSION OF DEADLINES regarding [17134] Proposed MOTION rule 503(b)(1)(A). [20230]	0.10 280.00/hr	28.00
	KCS	Review/analyze Analyze Response to Debtors Objection (Alternative Resolution Process)(Claims Number(s): 149385) regarding [9911] Debtor's Omnibus Objection to Claims One Hundred Thirty-Fifth Omnibus Objection. [20234]	0.20 280.00/hr	56.00
	KCS	Review/analyze Analyze ORDER CONCERNING PROOFS OF CLAIM NOS. 11497 AND 11790 regarding [20128] Notice of Impasse. [20233]	0.10 280.00/hr	28.00
	KCS	Review/analyze Analyze Pro Se Notices of Participation Received by the Court on 02/28/2022 regarding Discovery for Confirmation of Commonwealth Plan of Adjustment filed by Myrna Baez Torres, William Roman Morales. [20235]	0.20 280.00/hr	56.00
	KCS	Review/analyze Analyze MOTION to inform Regarding Tax-Exempt Status of New GO Bonds to Be Issued Pursuant to the Modified Eighth Amended Title III Joint Plan of Adjustment of the Commonwealth of Puerto Rico, et al.	0.20 280.00/hr	56.00
03/02/2022	CIG	Review/analyze Review and analyze order re-assigning bankruptcy case to Edward Godoy. Update case information.[The Special Claims Committee v. Estrada Maisonet]	0.20 220.00/hr	44.00
	CIG	Review/analyze Review and analyze Joint motion - Joint Motion of the Oversight Board and the Fee Examiner for Entry of Order Further Amending Procedures for Submitting and Considering Compensation and Reimbursement of Expenses of Professional. [20245] Consider necessary	2.20 220.00/hr	484.00
	CIG	Review/analyze Review and analyze several communications from Myrna Ruiz and SCC and UCC professionals to discuss settlement proposals and related matters.[Management, Consultants & Computer Services, Inc]	0.30 220.00/hr	66.00
	CIG	Review/analyze Review and analyze revised proposed final settlement agreement	1.00 220.00/hr	220.00

and redline versions and proposed urgent motion and notice of settlement. Consider necessary edit and revisions.[Management, Consultants & Computer Services, Inc]

	KCS	Review/analyze ORDER GRANTING [20244] Urgent motion (Consented) for Extension of Deadlines regarding [20147] Motion for Relief From Stay Under 362 [e]. [20246]	0.10 280.00/hr	28.00
	CIG	Review/analyze Review and analyze new revised motion regarding settlemnt with revisions incorporated by UCC and SCC counsels. Consider need for further revisions.[Management, Consultants & Computer Services, Inc]	0.20 220.00/hr	44.00
03/03/2022	CIG	Review/analyze Review notice closing adversary procedure. Update case data.[The Special Claims Committee v. FP + 1, LLC]	0.20 220.00/hr	44.00
	CIG	Review/analyze Review and anlayze judgement dismissing adversary case. Update case information.[The Special Claims Committee v. FP + 1, LLC]	0.20 220.00/hr	44.00
	CIG	Review/analyze Review and analyze communication sent by Tristan Axelrod to provide information regarding transfer of ERS and Clawback actions to Trust. Review related documents and consider necessary actions.	0.40 220.00/hr	88.00
	CIG	Com.with client Review and analyze OPINION AND ORDER DENYING [19969], [20035] MOTIONS FOR A STAY PENDING APPEAL [20249][Management, Consultants & Computer Services, Inc]	1.20 220.00/hr	264.00
	CIG	Com.with client Review and anlayze communication sent to all parties in interest seeking approval of settelement agreement as revised. review and respond to communication.[Management, Consultants & Computer Services, Inc]	0.30 220.00/hr	66.00
	KCS	Review/analyze Receive email from Tristan Axelrod relative to MCCS motion on settlement agreement.	0.10 280.00/hr	28.00
	KCS	Review/analyze RESPONSE to Motion informative motion of financial oversight and management board regarding status of Plan implementation. [20248]	0.10 280.00/hr	28.00
	KCS	Review/analyze Notice of Filing of Supplemental Declaration of Joff Mitchell of Zolfo Cooper, LLC regarding [615] Motion Submitting Document(S) filed by Official Committee of Unsecured Creditors	0.50 280.00/hr	140.00

		with exhibit [20263]		
	KCS	Review/analyze Order relative to handwritten documents submitted by pro se plaintiff. [20255]	0.10 280.00/hr	28.00
	KCS	Review/analyze Analyze Opinion and Order denying motion for a stay pending appeal. [20249]	0.50 280.00/hr	140.00
	FOD	Review/analyze Receive and analyze ORDER GRANTING URGENT CONSENTED MOTION FOR EXTENSION OF DEADLINES [In case no. 17-bk-03567, D.E. # 1135]	0.20 220.00/hr	44.00
	CIG	Review/analyze Review and analyze communication sent by Tristan Axelrod seeking approval from UCC for revised settlement agreement. review agreement and related response from Nick Bassett.[Management, Consultants & Computer Services, Inc]	0.40 220.00/hr	88.00
	KCS	Review/analyze Informative Motion of Financial Oversight and Management Board Regarding Designation of Prime Clerk LLC as Disbursing Agent Pursuant to the Modified Eighth Amended Title III Joint Plan of Adjustment. [20256]	0.10 280.00/hr	28.00
03/04/2022	KCS	Review/analyze Receive and verify the Master Service list.	0.30 280.00/hr	84.00
	CIG	Draft/revise Review and analyze communications sent by Nick Bassett, Juan Nieves, Jesus Suarez, regarding instructions for information transfers	0.40 220.00/hr	88.00
	CIG	Draft/revise Review and analyze communication sent by Tomi Donahoe to provide information regarding access to information and next steps regarding same. review related communications from UCC counsels.	0.40 220.00/hr	88.00
	CIG	Draft/revise Draft communication for Tomi Donahoe from DGC to confirm information package and include additional information. Review related response and plan moving forward with transfer. [AT&T / Cingular Wireless - Tolling Agreement]	0.30 220.00/hr	66.00
	CIG	Review/analyze Review information package submitted by DGC and consider additional information to be provided as part of transfer process. [AT&T / Cingular Wireless - Tolling Agreement]	1.00 220.00/hr	220.00
	CIG	Draft/revise	0.30	66.00

		Draft communication for Ken Suria to provide information package submitted by DGC for review and approval. Conference to discuss information contained in package. [AT&T / Cingular Wireless - Tolling Agreement]	220.00/hr	
	CIG	Draft/revise Review and analyze communication sent by Ken Suria with approval of information package to be shared with trust.[AT&T / Cingular Wireless - Tolling Agreement]	0.10 220.00/hr	22.00
03/08/2022	CIG	Review/analyze Review and analyze communication sent by Matt Sawyer to discuss request from client regarding fee breakdown separated by matters. Consider strategy and resources necessary to complete assignment.	0.90 220.00/hr	198.00
	CIG	Review/analyze Review and analyze MOTION to inform Regarding Termination of the RSA. 17-4780 [20273] Consider necessary actions.	0.30 220.00/hr	66.00
	CIG	Review/analyze Review and analyze MOTION for Joinder regarding [20248] Response to Motion filed by FINCA MATILDE,INC.	0.20 220.00/hr	44.00
	CIG	Review/analyze Conference with Ken Suria to discuss strategy to complete assignment regarding fee breakdown. Consider next steps to implement strategy.	0.40 220.00/hr	88.00
	CIG	Review/analyze Review and analyze ORDER DENYING [20176] URGENT MOTION OF THE AD HOC GROUP OF PREPA BONDHOLDERS TO APPOINT A MEDIATOR AND IMPOSE DEADLINES FOR A PREPA PLAN OF ADJUSTMENT AND DIRECTING ADDITIONAL CONSULTATION AND FILINGS. [20278] Consider necessary actions	0.70 220.00/hr	154.00
	CIG	Review/analyze Review and analyze MOTION to inform REGARDING TERMINATION OF PREPA RSA. [2747]	0.40 220.00/hr	88.00
	CIG	Review/analyze Review and analyze Official Committee of Unsecured Creditors' Limited Response and Reservation of Rights to Motion of Financial Oversight and Management Board for Puerto Rico Requesting Order Approving Proposed List of Material Interested Parties. [20276]	0.40 220.00/hr	88.00
	KCS	Review/analyze ORDER DENYING [20176] URGENT MOTION OF THE AD HOC GROUP OF PREPA BONDHOLDERS TO APPOINT A MEDIATOR AND IMPOSE DEADLINES FOR A PREPA PLAN OF ADJUSTMENT [20278]	0.10 280.00/hr	28.00

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	KCS	Review/analyze MOTION to inform REGARDING TERMINATION OF PREPA RSA. [20277]	0.20 280.00/hr	56.00
	KCS	Review/analyze Urgent motion - Urgent Consensual Motion for 17th Extension of Deadlines Regarding Motion of Whitefish Energy Holdings, LLC for Allowance of Administrative Expense. [20275]	0.10 280.00/hr	28.00
	KCS	Review/analyze Response to Debtor's Objection to Claims (Number(s): 177761) regarding [19553] Debtor's Omnibus Objection to Claims - 404th Omnibus Objection (Substantive) of the Commonwealth. [20270]	0.10 280.00/hr	28.00
	KCS	Review/analyze Analyze MOTION for Reconsideration regarding [20254] . [20269]	0.20 280.00/hr	56.00
	KCS	Review/analyze Official Committee of Unsecured Creditors' Limited Response and Reservation of Rights to Motion of FOMB for Puerto Rico Requesting Order Approving Proposed List of Material Interested Parties. [20276]	0.10 280.00/hr	28.00
	CIG	Review/analyze Review and analyze communication sent by Tristan Axelrod to Myrna Ruiz to discuss status of settelement approval and provide draft and redline draft of settelement. Review documents and consider necessary actions.[Management, Consultants & Computer Ser]	0.60 220.00/hr	132.00
03/09/2022	CIG	Review/analyze Review and analyze order denying motion to appoint mediator. [20278]	0.30 220.00/hr	66.00
	CIG	Review/analyze Review and analyze USCA JUDGMENT as to [20031] Notice of Appeal filed by Asociacion Puertorriquena de la Judicatura, Inc. [20282]	0.10 220.00/hr	22.00
	CIG	Review/analyze Review and analyze communication sent by Tristan Axelrod to UCC/SCC team to discuss developments and position regarding settlement and motions as revised by vendor's counsels. Consider next steps.[Management, Consultants & Computer Services, Inc]	0.30 220.00/hr	66.00
	CIG	Review/analyze Review and analyze communication sent by Myrna Ruiz to SCC counsels to discuss suggested edits to relevant motions and next steps to continue settlement discussions.[Management, Consultants & Computer Services, Inc]	0.30 220.00/hr	66.00
	CIG	Review/analyze	0.20	44.00

		Draft communication for Matt Sawyer to discuss client request regarding billings and obtain additional information regarding same.	220.00/hr	
	CIG	Appear for	0.30	66.00
		Follow up conference with Ken Suria to discuss client request to classify billings and develop plan of action to implement request.	220.00/hr	
	CIG	Review/analyze	0.50	110.00
		Review and analyze communication sent by Matt Sawyer to provide instructions and information to complete fee breakdown assignment. Consider information and develop working plan for assignment.	220.00/hr	
	KCS	Review/analyze	0.10	28.00
		Receive and review Notices of Pro se participation.	280.00/hr	
	CIG	Review/analyze	0.40	88.00
		Review and analyze communication sent by Tristan Axelrod to provide position regarding proposed edits to revised settlement agreement and related motions sent by opposing counsel. Consider necessary actions.[Management, Consultants & Computer Services,]	220.00/hr	
	CIG	Review/analyze	0.90	198.00
		Review and analyze communication sent by Myrna Ruiz to provide revised motion and settlement for UCC/SCC consideration. Review document and proposed revisions and consider necessary actions.[Management, Consultants & Computer Services, Inc]	220.00/hr	
03/10/2022	CIG	Review/analyze	0.20	44.00
		Review and analyze communication sent by tristan Axelrod to Myrna Ruiz to coordinate conference with vendor, UCC and SCC to discuss pending matters to finalize settlement.[Management, Consultants & Computer Services, Inc]	220.00/hr	
	CIG	Review/analyze	0.10	22.00
		Review and analyze information sent by Edna Tejeda to discuss availability for conference with vendor and UCC parties.[Management, Consultants & Computer Services, Inc]	220.00/hr	
	CIG	Review/analyze	0.10	22.00
		Review and analyze information sent by Juan Nieves to discuss availability for conference with vendor and UCC parties.[Management, Consultants & Computer Services, Inc]	220.00/hr	
	CIG	Review/analyze	0.20	44.00
		Review and analyze communication sent by Nick Bassett to provide UCC position regarding proposed revisions from vendor's counsels to pending motions.[Management, Consultants & Computer Services, Inc]	220.00/hr	
	CIG	Review/analyze	0.20	44.00

	Review and analyze communication sent by Luis Llach to provide position regarding edits proposed by vendor's counsels to relevant motions.[Management, Consultants & Computer Services, Inc]	220.00/hr	
CIG	Review/analyze Review and analyze communication sent by Tristan Axelrod to discuss need for conference with vendor's counsels to discuss open items. review related responses from Nick Basset and Luis Llach.[Management, Consultants & Computer Services, Inc]	0.30 220.00/hr	66.00
CIG	Draft/revise Draft communication for Tristan Axelrod to discuss information and process for transfer of information to UCC Trust and confirm data already shared. Consider next steps.	0.30 220.00/hr	66.00
KCS	Review/analyze Supplemental ROA regarding Order Denying [20289] Motion for Reconsideration of Motion for Permission toAppeal in Forma Pauperis. [20299]	0.10 280.00/hr	28.00
KCS	Review/analyze ORDER SCHEDULING BRIEFING OF [20297] URGENT MOTION FOR AN ORDER DIRECTING THE FISCAL AGENT TO DISBURSE THE DISPUTED FUNDS IN THE HTA BOND accounts. [20300]	0.10 280.00/hr	28.00
KCS	Review/analyze ORDER GRANTING [20283] URGENT CONSENSUAL MOTION FOR EXTENSION OF DEADLINES. Related document: [18602] MOTION for Allowance and Payment of Admin. Expense.[20294]	0.10 280.00/hr	28.00
KCS	Review/analyze MOTION to inform Reservation of Rights regarding [20278] Order Denying Motion [20296]	0.10 280.00/hr	28.00
KCS	Review/analyze FOMB's Urgent motion for Order Directing Fiscal Agent to Disburse the Disputed Funds in HTA Bond Service Accounts, Redemption Accounts, and Reserve Accounts.[20297]	0.50 280.00/hr	140.00
KCS	Review/analyze Urgent Consensual Motion for Extension of Deadlines regarding 18602 MOTION for Allowance and Payment of Administrative Expense. [20283]	0.10 280.00/hr	28.00
KCS	Review/analyze Response to Debtor's Objection to Claims (Number(s): 169726) regarding [19552] Debtor's Omnibus Objection to Claims - Four Hundred Third Objection (Substantive) . [20288]	0.10 280.00/hr	28.00
KCS	Review/analyze Pro Se Notices of Participation Received by the Court on 03/9/2022 regarding Discovery for Confirmation of Commonwealth Plan of Adjustment. [20293]	0.10 280.00/hr	28.00
KCS	Review/analyze	0.10	28.00

	ORDER DENYING [20269] MOTION FOR RECONSIDERATION OF MOTION FOR PERMISSION TO APPEAL IN FORMA PAUPERIS. [20289]	280.00/hr	
KCS	Review/analyze MOTION for Joinder TO THE RESPONSE TO INFORMATIVE MOTION OF FINANCIAL OVERSIGHT AND MANAGEMENT BOARD REGARDING STATUS OF PLAN IMPLEMENTATION FILED BY FINCA MATILDE INC. [20291]	0.10 280.00/hr	28.00
KCS	Review/analyze MOTION for Joinder TO THE RESPONSE TO INFORMATIVE MOTION OF FINANCIAL OVERSIGHT AND MANAGEMENT BOARD REGARDING STATUS OF PLAN IMPLEMENTATION FILED BY FINCA MATILDE INC. [20291]	0.10 280.00/hr	28.00
KCS	Review/analyze Order granting URGENT CONSENSUAL MOTION FOR EXTENSION OF DEADLINES. [20295]	0.10 280.00/hr	28.00
FOD	Review/analyze Receive and analyze URGENT MOTION FOR AN ORDER DIRECTING THE FISCAL AGENT TO DISBURSE THE DISPUTED FUNDS IN THE HTA BOND SERVICE ACCOUNTS, REDEMPTION ACCOUNTS, AND RESERVE ACCOUNTS [In case no. 17-bk-03567, D.E. # 1138]	0.50 220.00/hr	110.00
FOD	Review/analyze Receive and analyze ORDER SCHEDULING BRIEFING OF URGENT MOTION [In case no. 17-bk-03567, D.E. # 1139]	0.10 220.00/hr	22.00
KCS	Review/analyze Informative Motion of Financial Oversight and Management Board Regarding Corrected Schedule of New GO Bonds to be Issued Pursuant to the Modified Eighth Amended Title III Joint Plan of Adjustment.[20304]	0.20 280.00/hr	56.00
KCS	Review/analyze Response to Debtor's Objection to Claims (Number(s): 169726) regarding [19552] Debtor's Omnibus Objection to Claims - Four Hundred Third. [20288]	0.10 280.00/hr	28.00
KCS	Review/analyze Urgent motion (Consented) for Extension of Deadlines regarding [20147] Motion for Relief From Stay Under 362 [e]. [20303]	0.10 280.00/hr	28.00
KCS	Review/analyze Supplemental Response to Debtor's Objection to Claims (Number(s): 179671) regarding [20043] Debtor's Omnibus Objection to Claims - Four Hundred Seventeenth	0.40 280.00/hr	112.00
KCS	Review/analyze Pro Se Notices of Participation Received by the Court on 03/9/2022 regarding Discovery for Confirmation of Commonwealth Plan of Adjustment filed by Manuel Rivera Ayala. [20293]	0.10 280.00/hr	28.00

	CIG	Com(other exter Review and analyze Informative Motion of Financial Oversight and Management Board Regarding Corrected Schedule of New GO Bonds to be Issued Pursuant to the Modified Eighth Amended Title III Joint Plan of Adjustment of the Commonwealth of Puerto Rico. [203	0.20 220.00/hr	44.00
03/11/2022	CIG	Review/analyze Review and analyze Reply of the Financial Oversight and Management Board for Puerto Rico in Support of Motion Requesting Order Approving Proposed List of Material Interested Parties. [20314]	0.30 220.00/hr	66.00
	CIG	Review/analyze Review and analyze communication sent by Myrna Ruiz to discuss settlement matters and need for conference to iron our final details. Review response from Juan Nieves.	0.30 220.00/hr	66.00
	CIG	Review/analyze Review and analyze Notice of Withdrawal of Attorney Danielle D'Aquila from SCC representation.	0.30 220.00/hr	66.00
	CIG	Review/analyze Review and analyze communication sent by Tristan Axelrod to provide instructions regarding information to be transferred to UCC trust. Consider necessary actions.	0.40 220.00/hr	88.00
	CIG	Review/analyze Review and analyze communication sent by Tristan Axelrod to discuss authority to act beyond 3/15/2022 and need to finalize all settlement matters prior to said date and potential alternatives.	0.30 220.00/hr	66.00
	KCS	Review/analyze .Analyze supplemental notice of partial assignment of claims by Assured Gu	0.10 280.00/hr	28.00
	KCS	Review/analyze Analyze Order granting 2d Urgent Consented Motion for extension of deadlines. [20311]	0.20 280.00/hr	56.00
	KCS	Review/analyze Reply to Response to Motion by the FOMB in support of docket no. 20194. [20314]	0.20 280.00/hr	56.00
	KCS	Review/analyze Motion for Joinder by Finca Matilde, Inc. to response to motion. [20315]	0.10 280.00/hr	28.00
	KCS	Review/analyze MOTION - Debtors' Twenty-Sixth Omnibus Motion for Approval of Modifications to the Automatic Stay regarding[17127] Scheduling Order. [20345]	0.20 280.00/hr	56.00

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	FOD	Review/analyze Receive and analyze NOTICE OF FILING AMENDED AND RESTATESTIPULATION AND AGREED ORDER REGARDING THE DISPUTED FUNDS IN THE HTA BOND SERVICE ACCOUNTS, REDEMPTION ACCOUNTS AND RESERVE ACCOUNTS [In case no. 17-bk-3567, D.E. # 1141]	0.50 220.00/hr	110.00
	FOD	Review/analyze Receive and analyze ORDER GRANTING SECOND URGENT CONSENTED MOTION FOR EXTENSION OF DEADLINES [In case no. 17-bk-03567, D.E. #1140]	0.10 220.00/hr	22.00
	KCS	Review/analyze Analyze informative motion from the FOMB relative to corrected schedule of the new GO bonds	0.20 280.00/hr	56.00
03/12/2022	CIG	Review/analyze Review and analyze Informative Motion of Financial Oversight and Management Board Regarding Exhibit D to Confirmation Order	0.20 220.00/hr	44.00
	FOD	Review/analyze Receive and analyze INFORMATIVE MOTION OF FINANCIAL OVERSIGHT AND MANAGEMENT BOARD REGARDING EXHIBIT D TO CONFIRMATION ORDER [In case no. 17-bk-03566, D.E. # 1323]	0.30 220.00/hr	66.00
	FOD	Review/analyze Receive and analyze REPLY OF THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO IN SUPPORT OF URGENT MOTION FOR AN ORDER [In case no. 17-bk-03567, D.E. # 1144]	0.40 220.00/hr	88.00
	FOD	Review/analyze Receive and analyze THE BANK OF NEW YORK MELLON'S REPLY TO THE OBJECTION OF ASSURED GUARANTY CORP [In case no. 17-bk-03567, D.E. # 1145]	0.40 220.00/hr	88.00
	FOD	Review/analyze Receive and analyze OBJECTION OF ASSURED GUARANTY CORP., ET AL., WITH RESPECT TO ... [In case no. 17-bk-03567, D.E. # 1142]	1.40 220.00/hr	308.00
	FOD	Review/analyze Receive and analyze REPLY OF OFFICIAL COMMITTEE OF UNSECURED CREDITORS IN CONNECTION WITH FINANCIAL OVERSIGHT AND MANAGEMENT BOARD'S URGENT MOTION FOR ORDER [In case no. 17-bk-03567, D.E. # 1143]	0.20 220.00/hr	44.00
03/13/2022	CIG	Draft/revise	4.50	990.00

		Review and analyze relevant information for AT&T case and prepare draft of recommendation for case. Send draft for Ken Suria for review and approval to share with client.	220.00/hr	
03/14/2022	CIG	Review/analyze Review and analyze Motion Submitting Status Report of the Financial Oversight and Management Board for Puerto Rico. [20334]	0.20 220.00/hr	44.00
	KCS	Review/analyze Revise and approve motion relative to MCCS to be filed.	0.30 280.00/hr	84.00
	KCS	Review/analyze Reply to Tomi Donahue and receive response of reason for Memorandum. Forward to Carlos Infante for approval.[AT&T / Cingular Wireless - Tolling Agreement]	0.30 280.00/hr	84.00
	KCS	Review/analyze Receive email from Tomi Donahue. Revise Status Report Memorandum and prepare it to send.[AT&T / Cingular Wireless - Tolling Agreement]	0.30 280.00/hr	84.00
	CIG	Review/analyze Review and analyze communication sent by Tomi Donahoe to discuss certain information to be transferred to UCC trust.	0.20 220.00/hr	44.00
	CIG	Review/analyze Review and analyze communication sent by Ken Suria to provide position regarding final settlement documents and authority to file. review related response from Tristan Axelrod.	0.20 220.00/hr	44.00
	CIG	Com. (in firm) Several conferences with Ken Suria to discuss draft of recommendation and status report and other related matters regarding case. [AT&T / Cingular Wireless - Tolling Agreement]	0.60 220.00/hr	132.00
	CIG	Draft/revise Draft communication for Ken Suria to corroborate information regarding report and analysis. review and consider response. [AT&T / Cingular Wireless - Tolling Agreement]	0.30 220.00/hr	66.00
	CIG	Review/analyze Review and analyze communication sent by Nick basset to provide position regarding proposed revisions to settlement documents.	0.20 220.00/hr	44.00
	CIG	Review/analyze Review and analyze communication sent by Ken Suria to Tomi Donahoe to provide recommendation for case and request corroboration of certain information. Review response from Mr. Donahoe.[AT&T / Cingular Wireless - Tolling Agreement]	0.30 220.00/hr	66.00
	CIG	Review/analyze	0.30	66.00

	Review and analyze communication sent by Tomi Donahoe to discuss status of certain information to be submitted as part of transfer to UCC trust. Draft response communication and reveiw related communication from Ken Suria.[AT&T / Cingular Wireless - Toll	220.00/hr	
CIG	Review/analyze Review and analyze communication sent by Tomi Donahoe to request information for transfer to trust. Draft response communication. [AT&T / Cingular Wireless - Tolling Agreement]	0.20 220.00/hr	44.00
CIG	Review/analyze Review and analyze communication sent by Myrna Ruiz to provide final comments and revisions to settlement documents. review document and related communications from Tristan Axelrod and Ricardo Ortiz.	0.20 220.00/hr	44.00
CIG	Review/analyze Review and analyze communication sent by Tristan Axelrod to provide summary of matters discussed during client conference [MCCS] and final drafts of motions and agreements to resolve all pending matters. Consider necessary actions.	0.50 220.00/hr	110.00
CIG	Review/analyze Review and analyze communication sent by Tristan Axelrod to provide information regarding conference and related matters.	0.40 220.00/hr	88.00
CIG	Draft/revise Draft communication to provide position regarding MCCS revised documents. Review response from Matt Sawyer.	0.20 220.00/hr	44.00
CIG	Review/analyze Review and analyze communications sent by Nick Bassett, Ricardo Ortiz and Edna Tejeda to discuss conference with vendor's counsel and SCC/UCC teams.	0.30 220.00/hr	66.00
CIG	Review/analyze Review communication sent by Tristan Axelrod in response to Myrna Ruiz' communication. Consider next steps for conference proposed.	0.30 220.00/hr	66.00
CIG	Review/analyze Telephone conference with Ken Suria to discuss proposed recommendations for ATT case and next steps to transfer information to trust and obtain client authorization.	0.40 220.00/hr	88.00
CIG	Review/analyze Review and respond to communication sent by Tristan Axelrod regarding conference with vendor's counsels and UCC counsels. Conference with Ken Suria to discuss case and pending matters.	0.40 220.00/hr	88.00
CIG	Review/analyze Review and analyze communication sent by Myrna Ruiz to provide information regarding proposed revisions to settlement and parties' positions.	0.30 220.00/hr	66.00
CIG	Review/analyze	0.40	88.00

	Review and analyze communication sent by Ricardo Ortiz to provide revised documents and position regarding prior UCC revisions to settlement papers. Review and consider next steps. Review response from Tristan Axelrod.	220.00/hr	
CIG	Review/analyze Review and analyze communication sent by Tristan Axelrod regarding UCC's position regarding settlement documents.	1.30 220.00/hr	286.00
CIG	Review/analyze Review and analyze communication sent by Nayuan Zouairabani to provide motion to inform. Consider necessary actions.	0.20 220.00/hr	44.00
CIG	Review/analyze Review and analyze communication from Ken Suria to provide comments related to AT&T case recommendation and approval. Consider next steps.	0.50 220.00/hr	110.00
KCS	Review/analyze Receive recap on case from Carlos Infante and agreed with assessment for the client.[AT&T / Cingular Wireless - Tolling Agreement]	0.30 280.00/hr	84.00
KCS	Review/analyze Joinder of the Official Committee of Retired Employees to the Official UCC's Limited Response and Reservation of Rights to Motion of FOMB of Puerto Rico Requesting Order Approving Proposed List of Material Interested Parties [20325]	0.10 280.00/hr	28.00
KCS	Review/analyze Analyze Motion Submitting Certified Translations in Compliance with the Court's March 3, 2022. [20324]	0.40 280.00/hr	112.00
KCS	Review/analyze ORDER REGARDING PROCEDURES FOR MARCH 23-24, 2022, OMNIBUS HEARING. [20323]	0.10 280.00/hr	28.00
KCS	Review/analyze Receive Order ORDER DIRECTING SUPPLEMENTATION OF BRIEFING CONCERNING [20297] URGENT MOTION FOR AN ORDER DIRECTING THE FISCAL AGENT TO DISBURSE THE DISPUTED FUNDS IN THE HTA BOND ACCOUNTS. [20322]	0.10 280.00/hr	28.00
FOD	Review/analyze Receive and analyze SUPPLEMENTAL REPLY OF THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO IN SUPPORT OF URGENT MOTION FOR AN ORDER [In case no. 17-bk-03567, D.E. # 1147]	0.20 220.00/hr	44.00
FOD	Review/analyze Receive and analyze ORDER DIRECTING SUPPLEMENTATION OF BRIEFING CONCERNING URGENT MOTION FOR AN ORDER [In case no. 17-bk-03567, D.E. # 1146]	0.20 220.00/hr	44.00
CIG	Review/analyze Review and analyze communication from Tristan Axelrod to discuss latest revisions to proposed motion and settlement. Draft	0.50 220.00/hr	110.00

response with position regarding edits.[Management,
Consultants & Computer Services, Inc]

	CIG	Review/analyze Review and analyze communication sent by Tristan Axelrod to request final review of settlement documents and provide final comments. review and submit position regarding same.	0.30 220.00/hr	66.00
	KCS	Review/analyze Objection to [16020] Debtor's Omnibus Objection to Claims Three Hundred Omnibus Objection (Non-Substantive) of the Commonwealth. [20333]	0.70 280.00/hr	196.00
	KCS	Review/analyze Motion Submitting Status Report of the Financial Oversight and Management Board for Puerto Rico in Connection with Court's Order Concerning Proofs of Claim Nos. 11497 and 11790. [20332]	0.20 280.00/hr	56.00
03/15/2022	CIG	Review/analyze Review and analyze post-effective date memorandum for professionals sent by Aubrey Cummings. Consider information and necessary actions.	0.40 220.00/hr	88.00
	CIG	Review/analyze Review and analyze communication sent by Joann Martinez with raw billings data necessary to provide requested billings report. review data and consider next steps to prepare report.	1.40 220.00/hr	308.00
	CIG	Review/analyze Meeting with Joann Martinez to discuss fee breakdown assignment and delivery format. Several follow up meetings to discuss same.	1.50 220.00/hr	330.00
	CIG	Review/analyze Review and analyze communication sent by Cristina Fernandez regarding collateral and pickup of same.	0.20 220.00/hr	44.00
	CIG	Review/analyze Review and analyze Joint Motion and Notice of Settlement of Special Claims Committee of Financial Oversight and Management Board. [20335]	0.10 220.00/hr	22.00
	CIG	Review/analyze Review and analyze Joint motion /Joint Motion and Notice of Settlement of Special Claims Committee of Financial Oversight and Management Board. Update case information.	0.20 220.00/hr	44.00
	CIG	Review/analyze Review and analyze ORDER REGARDING MATTERS THAT MAY BE RESOLVED IN CONNECTION WITH THE MODIFIED EIGHTH AMENDED PLAN FOLLOWING THE PLAN'S EFFECTIVE DATE	0.10 220.00/hr	22.00

FOMB | General

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CIG	Review/analyze	0.20	44.00
	Review and analyze communication sent by Matt Sawyer to provide fully executed MCCA agreements. Update case information.	220.00/hr	
CIG	Review/analyze	0.20	44.00
	Review and analyze communication sent by Tristan Axelrod to provide settlement motion as filed.	220.00/hr	
CIG	Review/analyze	0.30	66.00
	Review and respond to communication sent by Matt Sawyer to discuss information regarding fee breakdown. Draft response.	220.00/hr	
CIG	Review/analyze	0.30	66.00
	Review and analyze communication sent by Arturo Gonzalez to discuss information regarding case status. Respond to communication.	220.00/hr	
CIG	Review/analyze	0.30	66.00
	Review and analyze communication sent by Ricardo Rodriguez to provide signed agreement between the parties. review and update case information.	220.00/hr	
CIG	Review/analyze	0.50	110.00
	Review and analyze communication sent by Ken Suria to provide revised recommendation with suggested edits. Review and consider next steps. [AT&T / Cingular Wireless - Tolling Agreement]	220.00/hr	
KCS	Review/analyze	0.10	28.00
	Eighth Urgent Consented Motion of the Commonwealth of Puerto Rico for Extension of Deadlines regarding [18532] MOTION Set Aside Order. [20336]	280.00/hr	
KCS	Review/analyze	0.10	28.00
	ORDER GRANTING [20336] EIGHTH URGENT CONSENTED MOTION OF THE COMMONWEALTH. [20338]	280.00/hr	
KCS	Review/analyze	0.10	28.00
	Response to Motion regarding [20297] Urgent motion for an Order Directing the Fiscal Agent to Disburse the Disputed Funds. [20340]	280.00/hr	
KCS	Review/analyze	0.10	28.00
	ORDER CONCERNING PROOFS OF CLAIM NOS. 11497 AND 11790. Related document: [20128] Offer Exchange Impasse Notice. [20344]	280.00/hr	
FOD	Review/analyze	0.10	22.00
	Receive and analyze THE BANK OF NEW YORK MELLON'S SUPPLEMENTAL RESPONSE TO THE ORDER DIRECTING SUPPLEMENTATION OF BRIEFING CONCERNING URGENT MOTION [In case no. 17-bk-03567, D.E. # 1152]	220.00/hr	
FOD	Review/analyze	0.30	66.00
	Receive and analyze RESPONSE OF ASSURED GUARANTY	220.00/hr	

CORP., ET AL. WITH RESPECT TO SUPPLEMENTAL REPLY
[In case no. 17-bk-03567, D.E. # 1151]

FOD	Review/analyze	0.10	22.00
	Receive and analyze NOTICE OF (A) ENTRY OF ORDER CONFIRMING MODIFIED EIGHTH AMENDED TITLE III PLAN OF ADJUSTMENT [In case no. 17-bk-03566, D.E. # 1326]	220.00/hr	
FOD	Review/analyze	8.70	1,914.00
	Receive and analyze NOTICE OF SUBMISSION OF FOURTH AMENDED PLAN SUPPLEMENT AND PLAN RELATED DOCUMENTS BY THE COMMONWEALTH OF PUERTO RICO, ET AL. (1477 pages) [In case no. 17-bk-03566, D.E. # 1327]	220.00/hr	
KCS	Review/analyze	0.10	28.00
	Analyze ORDER REGARDING MATTERS THAT MAY BE RESOLVED IN CONNECTION WITH THE MODIFIED EIGHTH AMENDED PLAN FOLLOWING THE PLAN'S EFFECTIVE DATE. [20341]	280.00/hr	

For professional services rendered	65.20	\$15,076.00
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Total amount of fees and costs		\$15,076.00
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TOTAL AMOUNT OF THIS INVOICE		\$15,076.00
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Timekeeper Summary

Name	Hours	Rate	Amount
Carlos Infante	39.30	220.00	\$8,646.00
Francisco Ojeda Diez	13.70	220.00	\$3,014.00
Kenneth C. Suria	12.20	280.00	\$3,416.00

EXHIBIT E

Time Entries for Each Professional Sorted by Task Code



PO Box 9023596
San Juan, PR 00902
Tel 787.977.5050
Fax 787.977.5090
estrellallc.com

The Financial Oversight and Management Board of Puerto Rico
Acting through its Special Claims Committee
c/o Jaime A. El Koury, Esq.
PO Box 192018
San Juan, PR 00919

Invoice # 505476
Invoice Date: March 15, 2022
Current Invoice Amount: \$15,076.00

General

PROFESSIONAL SERVICES

			Hrs/Rate	Amount
		<u>Case Administration</u>		
03/02/2022	CIG	Review/analyze	0.20	44.00
		Review and analyze order re-assigning bankruptcy case to Edward Godoy. Update case information.[The Special Claims Committee v. Estrada Maisonet]	220.00/hr	
03/04/2022	KCS	Review/analyze	0.30	84.00
		Receive and verify the Master Service list.	280.00/hr	
03/15/2022	CIG	Review/analyze	0.40	88.00
		Review and analyze post-effective date memorandum for professionals sent by Aubrey Cummings. Consider information and necessary actions.	220.00/hr	
	CIG	Review/analyze	1.40	308.00
		Review and analyze communication sent by Joann Martinez with raw billings data necessary to provide requested billings report. review data and consider next steps to prepare report.	220.00/hr	
	CIG	Review/analyze	1.50	330.00
		Meeting with Joann Martinez to discuss fee breakdown assignment and delivery format. Several follow up meetings to discuss same.	220.00/hr	
	CIG	Review/analyze	0.20	44.00
		Review and analyze communication sent by Cristina Fernandez regarding collateral and pickup of same.	220.00/hr	
		SUBTOTAL:	4.00	898.00
		<u>Pleadings Reviews</u>		
03/01/2022	CIG	Review/analyze	0.20	44.00
		Review and analyze MOTION to inform Regarding Tax-Exempt Status of New GO Bonds to Be Issued Pursuant to the Modified Eighth Amended Title III Joint Plan of Adjustment	220.00/hr	

03/02/2022	CIG	Review/analyze Review and analyze Joint motion - Joint Motion of the Oversight Board and the Fee Examiner for Entry of Order Further Amending Procedures for Submitting and Considering Compensation and Reimbursement of Expenses of Professional. [20245] Consider necessary	2.20 220.00/hr	484.00
03/03/2022	CIG	Review/analyze Review notice closing adversary procedure. Update case data.[The Special Claims Committee v. FP + 1, LLC]	0.20 220.00/hr	44.00
	CIG	Review/analyze Review and analyze judgement dismissing adversary case. Update case information.[The Special Claims Committee v. FP + 1, LLC]	0.20 220.00/hr	44.00
03/08/2022	CIG	Review/analyze Review and analyze communication sent by Matt Sawyer to discuss request from client regarding fee breakdown separated by matters. Consider strategy and resources necessary to complete assignment.	0.90 220.00/hr	198.00
	CIG	Review/analyze Review and analyze MOTION to inform Regarding Termination of the RSA. 17-4780 [20273] Consider necessary actions.	0.30 220.00/hr	66.00
	CIG	Review/analyze Review and analyze MOTION for Joinder regarding [20248] Response to Motion filed by FINCA MATILDE,INC.	0.20 220.00/hr	44.00
	CIG	Review/analyze Conference with Ken Suria to discuss strategy to complete assignment regarding fee breakdown. Consider next steps to implement strategy.	0.40 220.00/hr	88.00
	CIG	Review/analyze Review and analyze ORDER DENYING [20176] URGENT MOTION OF THE AD HOC GROUP OF PREPA BONDHOLDERS TO APPOINT A MEDIATOR AND IMPOSE DEADLINES FOR A PREPA PLAN OF ADJUSTMENT AND DIRECTING ADDITIONAL CONSULTATION AND FILINGS. [20278] Consider necessary actions	0.70 220.00/hr	154.00
	CIG	Review/analyze Review and analyze MOTION to inform REGARDING TERMINATION OF PREPA RSA. [2747]	0.40 220.00/hr	88.00
	CIG	Review/analyze Review and analyze Official Committee of Unsecured Creditors' Limited Response and Reservation of Rights to Motion of Financial Oversight and Management Board for Puerto Rico Requesting Order Approving Proposed List of Material Interested Parties. [20276]	0.40 220.00/hr	88.00

03/09/2022	CIG	Review/analyze Review and analyze order denying motion to appoint mediator. [20278]	0.30 220.00/hr	66.00
	CIG	Review/analyze Review and analyze USCA JUDGMENT as to [20031] Notice of Appeal filed by Asociacion Puertorriquena de la Judicatura, Inc. [20282]	0.10 220.00/hr	22.00
03/11/2022	CIG	Review/analyze Review and analyze Reply of the Financial Oversight and Management Board for Puerto Rico in Support of Motion Requesting Order Approving Proposed List of Material Interested Parties. [20314]	0.30 220.00/hr	66.00
03/12/2022	CIG	Review/analyze Review and analyze Informative Motion of Financial Oversight and Management Board Regarding Exhibit D to Confirmation Order	0.20 220.00/hr	44.00
03/14/2022	CIG	Review/analyze Review and analyze Motion Submitting Status Report of the Financial Oversight and Management Board for Puerto Rico. [20334]	0.20 220.00/hr	44.00
03/15/2022	CIG	Review/analyze Review and analyze Joint Motion and Notice of Settlement of Special Claims Committee of Financial Oversight and Management Board. [20335]	0.10 220.00/hr	22.00
	CIG	Review/analyze Review and analyze Joint motion /Joint Motion and Notice of Settlement of Special Claims Committee of Financial Oversight and Management Board. Update case information.	0.20 220.00/hr	44.00
	CIG	Review/analyze Review and analyze ORDER REGARDING MATTERS THAT MAY BE RESOLVED IN CONNECTION WITH THE MODIFIED EIGHTH AMENDED PLAN FOLLOWING THE PLAN'S EFFECTIVE DATE	0.10 220.00/hr	22.00
SUBTOTAL:			7.60	1,672.00
<u>Asset Analysis Recovery</u>				
03/14/2022	KCS	Review/analyze Revise and approve motion relative to MCCS to be filed.	0.30 280.00/hr	84.00
	KCS	Review/analyze Reply to Tomi Donahue and receive response of reason for Memorandum. Forward to Carlos Infante for approval.[AT&T / Cingular Wireless - Tolling Agreement]	0.30 280.00/hr	84.00

	KCS	Review/analyze	0.30	84.00
		Receive email from Tomi Donahue. Revise Status Report Memorandum and prepare it to send.[AT&T / Cingular Wireless - Tolling Agreement]	280.00/hr	
	SUBTOTAL:		0.90	252.00
	<u>Meetings of and Communications</u>			
03/01/2022	CIG	Review/analyze	0.20	44.00
		Review and analyze communication sent by Tomi Donahoe to discuss status of data review assignment.	220.00/hr	
	CIG	Review/analyze	0.30	66.00
		Review communication sent by Tristan Axelrod to Myrna Ruiz, vendor's counsels to discuss matters regarding effective date, notice requirements and other matters relevant to potential settlement. Consider necessary actions.	220.00/hr	
03/02/2022	CIG	Review/analyze	0.30	66.00
		Review and analyze several communications from Myrna Ruiz and SCC and UCC professionals to discuss settlement proposals and related matters.[Management, Consultants & Computer Services, Inc]	220.00/hr	
	CIG	Review/analyze	1.00	220.00
		Review and analyze revised proposed final settlement agreement and redline versions and proposed urgent motion and notice of settlement. Consider necessary edit and revisions.[Management, Consultants & Computer Services, Inc]	220.00/hr	
03/03/2022	CIG	Review/analyze	0.40	88.00
		Review and analyze communication sent by Tristan Axelrod to provide information regarding transfer of ERS and Clawback actions to Trust. Review related documents and consider necessary actions.	220.00/hr	
	CIG	Com.with client	1.20	264.00
		Review and analyze OPINION AND ORDER DENYING [19969], [20035] MOTIONS FOR A STAY PENDING APPEAL [20249][Management, Consultants & Computer Services, Inc]	220.00/hr	
	CIG	Com.with client	0.30	66.00
		Review and anlayze communication sent to all parties in interest seeking approval of settelement agreement as revised. review and respond to communication.[Management, Consultants & Computer Services, Inc]	220.00/hr	
03/04/2022	CIG	Draft/revise	0.40	88.00
		Review and analyze communications sent by Nick Bassett, Juan Nieves, Jesus Suarez, regarding instructions for information transfers	220.00/hr	

	CIG	Draft/revise Review and analyze communication sent by Tomi Donahoe to provide information regarding access to information and next steps regarding same. review related communications from UCC counsels.	0.40 220.00/hr	88.00
	CIG	Draft/revise Draft communication for Tomi Donahoe from DGC to confirm information package and include additional information. Review related response and plan moving forward with transfer. [AT&T / Cingular Wireless - Tolling Agreement]	0.30 220.00/hr	66.00
	CIG	Review/analyze Review information package submitted by DGC and consider additional information to be provided as part of transfer process. [AT&T / Cingular Wireless - Tolling Agreement]	1.00 220.00/hr	220.00
	CIG	Draft/revise Draft communication for Ken Suria to provide information package submitted by DGC for review and approval. Conference to discuss information contained in package. [AT&T / Cingular Wireless - Tolling Agreement]	0.30 220.00/hr	66.00
	CIG	Draft/revise Review and analyze communication sent by Ken Suria with approval of information package to be shared with trust.[AT&T / Cingular Wireless - Tolling Agreement]	0.10 220.00/hr	22.00
03/09/2022	CIG	Review/analyze Review and analyze communication sent by Tristan Axelrod to UCC/SCC team to discuss developments and position regarding settlement and motions as revised by vendor's counsels. Consider next steps.[Management, Consultants & Computer Services, Inc]	0.30 220.00/hr	66.00
	CIG	Review/analyze Review and analyze communication sent by Myrna Ruiz to SCC counsels to discuss suggested edits to relevant motions and next steps to continue settlement discussions.[Management, Consultants & Computer Services, Inc]	0.30 220.00/hr	66.00
	CIG	Review/analyze Draft communication for Matt Sawyer to discuss client request regarding billings and obtain additional information regarding same.	0.20 220.00/hr	44.00
	CIG	Appear for Follow up conference with Ken Suria to discuss client request to classify billings and develop plan of action to implement request.	0.30 220.00/hr	66.00
	CIG	Review/analyze Review and analyze communication sent by Matt Sawyer to provide instructions and information to complete fee breakdown assignment. Consider information and develop working plan for assignment.	0.50 220.00/hr	110.00

03/10/2022	CIG	Review/analyze Review and analyze communication sent by tristan Axelrod to Myrna Ruiz to coordinate conference with vendor, UCC and SCC to discuss pending matters to finalize settlement.[Management, Consultants & Computer Services, Inc]	0.20 220.00/hr	44.00
	CIG	Review/analyze Review and analyze information sent by Edna Tejeda to discuss availability for conference with vendor and UCC parties.[Management, Consultants & Computer Services, Inc]	0.10 220.00/hr	22.00
	CIG	Review/analyze Review and analyze information sent by Juan Nieves to discuss availability for conference with vendor and UCC parties.[Management, Consultants & Computer Services, Inc]	0.10 220.00/hr	22.00
	CIG	Review/analyze Review and analyze communication sent by Nick Bassett to provide UCC position regarding proposed revisions from vendor's counsels to pending motions.[Management, Consultants & Computer Services, Inc]	0.20 220.00/hr	44.00
	CIG	Review/analyze Review and analyze communication sent by Luis Llach to provide position regarding edits proposed by vendor's counsels to relevant motions.[Management, Consultants & Computer Services, Inc]	0.20 220.00/hr	44.00
	CIG	Review/analyze Review and analyze communication sent by Tristan Axelrod to discuss need for conference with vendor's counsels to discuss open items. review related responses from Nick Basset and Luis Llach.[Management, Consultants & Computer Services, Inc]	0.30 220.00/hr	66.00
	CIG	Draft/revise Draft communication for Tristan Axelrod to discuss information and process for transfer of information to UCC Trust and confirm data already shared. Consider next steps.	0.30 220.00/hr	66.00
03/11/2022	CIG	Review/analyze Review and analyze communication sent by Myrna Ruiz to discuss settlement matters and need for conference to iron our final details. Review response from Juan Nieves.	0.30 220.00/hr	66.00
	CIG	Review/analyze Review and analyze Notice of Withdrawal of Attorney Danielle D'Aquila from SCC representation.	0.30 220.00/hr	66.00
	CIG	Review/analyze Review and analyze communication sent by Tristan Axelrod to provide instructions regarding information to be transferred to UCC trust. Consider necessary actions.	0.40 220.00/hr	88.00

	CIG	Review/analyze Review and analyze communication sent by Tristan Axelrod to discuss authority to act beyond 3/15/2022 and need to finalize all settlement matters prior to said date and potential alternatives.	0.30 220.00/hr	66.00
03/14/2022	CIG	Review/analyze Review and analyze communication sent by Tomi Donahoe to discuss certain information to be transferred to UCC trust.	0.20 220.00/hr	44.00
	CIG	Review/analyze Review and analyze communication sent by Ken Suria to provide position regarding final settlement documents and authority to file. review related response from Tristan Axelrod.	0.20 220.00/hr	44.00
	CIG	Com. (in firm) Several conferences with Ken Suria to discuss draft of recommendation and status reoprt and other related matters regarding case. [AT&T / Cingular Wireless - Tolling Agreement]]	0.60 220.00/hr	132.00
	CIG	Draft/revise Draft communication for Ken Suria to corroborate information regarding report and analysis. review and consider response. [AT&T / Cingular Wireless - Tolling Agreement]	0.30 220.00/hr	66.00
	CIG	Review/analyze Review and analyze communication sent by Nick basset to provide position regarding proposed revisions to settlement documents.	0.20 220.00/hr	44.00
	CIG	Review/analyze Review and analyze communication sent by Ken Suria to Tomi Donahoe to provide recommendation for case and request corroboration of certain information. Review response from Mr. Donahoe.[AT&T / Cingular Wireless - Tolling Agreement]	0.30 220.00/hr	66.00
	CIG	Review/analyze Review and analyze communication sent by Tomi Donahoe to discuss status of certain information to be submitted as part of transfer to UCC trust. Draft response communication and reveiw related communication from Ken Suria.[AT&T / Cingular Wireless - Toll	0.30 220.00/hr	66.00
	CIG	Review/analyze Review and analyze communication sent by Tomi Donahoe to request information for transfer to trust. Draft response communication. [AT&T / Cingular Wireless - Tolling Agreement]	0.20 220.00/hr	44.00
	CIG	Review/analyze Review and analyze communication sent by Myrna Ruiz to provide final comments and revisions to settlement documents. review document and related communications from Tristan Axelrod and Ricardo Ortiz.	0.20 220.00/hr	44.00

CIG	Review/analyze Review and analyze communication sent by Tristan Axelrod to provide summary of matters discussed during client conference [MCCS] and final drafts of motions and agreements to resolve all pending matters. Consider necessary actions.	0.50 220.00/hr	110.00
CIG	Review/analyze Review and analyze communication sent by Tristan Axelrod to provide information regarding conference and related matters.	0.40 220.00/hr	88.00
CIG	Draft/revise Draft communication to provide position regarding MCCS revised documents. Review response from Matt Sawyer.	0.20 220.00/hr	44.00
CIG	Review/analyze Review and analyze communications sent by Nick Bassett, Ricardo Ortiz and Edna Tejeda to discuss conference with vendor's counsel and SCC/UCC teams.	0.30 220.00/hr	66.00
CIG	Review/analyze Review communication sent by Tristan Axelrod in response to Myrna Ruiz' communication. Consider next steps for conference proposed.	0.30 220.00/hr	66.00
CIG	Review/analyze Telephone conference with Ken Suria to discuss proposed recommendations for ATT case and next steps to transfer information to trust and obtain client authorization.	0.40 220.00/hr	88.00
CIG	Review/analyze Review and respond to communication sent by Tristan Axelrod regarding conference with vendor's counsels and UCC counsels. Conference with Ken Suria to discuss case and pending matters.	0.40 220.00/hr	88.00
CIG	Review/analyze Review and analyze communication sent by Myrna Ruiz to provide information regarding proposed revisions to settlement and parties' positions.	0.30 220.00/hr	66.00
CIG	Review/analyze Review and analyze communication sent by Ricardo Ortiz to provide revised documents and position regarding prior UCC revisions to settlement papers. Review and consider next steps. Review response from Tristan Axelrod.	0.40 220.00/hr	88.00
CIG	Review/analyze Review and analyze communication sent by Tristan Axelrod regarding UCC's position regarding settlement documents.	1.30 220.00/hr	286.00
CIG	Review/analyze Review and analyze communication sent by Nayuan Zouairabani to provide motion to inform. Consider necessary actions.	0.20 220.00/hr	44.00

03/15/2022	CIG	Review/analyze Review and analyze communication sent by Matt Sawyer to provide fully executed MCCS agreements. Update case information.	0.20 220.00/hr	44.00
	CIG	Review/analyze Review and analyze communication sent by Tristan Axelrod to provide settlement motion as filed.	0.20 220.00/hr	44.00
	CIG	Review/analyze Review and respond to communication sent by Matt Sawyer to discuss information regarding fee breakdown. Draft response.	0.30 220.00/hr	66.00
	CIG	Review/analyze Review and analyze communication sent by Arturo Gonzalez to discuss information regarding case status. Respond to communication.	0.30 220.00/hr	66.00
	CIG	Review/analyze Review and analyze communication sent by Ricardo Rodriguez to provide signed agreement between the parties. review and update case information.	0.30 220.00/hr	66.00
	SUBTOTAL:		19.00	4,180.00

Avoidance Action Analysis

03/13/2022	CIG	Draft/revise Review and analyze relevant information for AT&T case and prepare draft of recommendation for case. Send draft for Ken Suria for review and approval to share with client.	4.50 220.00/hr	990.00
03/14/2022	CIG	Review/analyze Review and analyze communication from Ken Suria to provide comments related to AT&T case recommendation and approval. Consider next steps.	0.50 220.00/hr	110.00
03/15/2022	CIG	Review/analyze Review and analyze communication sent by Ken Suria to provide revised recommendation with suggested edits. Review and consider next steps. [AT&T / Cingular Wireless - Tolling Agreement]	0.50 220.00/hr	110.00
	SUBTOTAL:		5.50	1,210.00

Other Contested Matters (exclu

03/01/2022	KCS	Review/analyze Analyze MOTION of Puerto Rico Electric Power Authority Pursuant to Bankruptcy Code Section 503(b), PROMESA Section 315(a)(3), and Bankruptcy Rule 9019 for Order Approving Settlement Agreement with Whitefish Energy Holdings, LLC. [20042]	0.80 280.00/hr	224.00
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	KCS	Review/analyze Analyze ALTERNATIVE DISPUTE RESOLUTION NOTICE - Twenty-First Notice of Transfer of Claims to Alternative Dispute Resolution. [20241]	0.80 280.00/hr	224.00
	KCS	Review/analyze Analyze Urgent motion (Consented) for Extension of Deadlines regarding [20147] Motion for Relief From Stay Under 362 [e]. [20244]	0.10 280.00/hr	28.00
	KCS	Review/analyze Analyze ORDER GRANTING [20216] URGENT OMNIBUS MOTION FOR EXTENSION OF DEADLINES regarding [18239] Urgent motion. [20231]	0.10 280.00/hr	28.00
	KCS	Review/analyze Analyze ORDER CONCERNING [20218] INFORMATIVE MOTION TO RESPECTFULLY REQUEST A PETITION TO RESPOND TO THE THREE HUNDRED FORTY-FIFTH OMNIBUS OBJECTION INDIVIDUALLY. [20232]	0.10 280.00/hr	28.00
	KCS	Review/analyze Analyze ORDER GRANTING [20217] URGENT MOTION FOR EXTENSION OF DEADLINES regarding [17134] Proposed MOTION rule 503(b)(1)(A). [20230]	0.10 280.00/hr	28.00
03/10/2022	KCS	Review/analyze Supplemental ROA regarding Order Denying [20289] Motion for Reconsideration of Motion for Permission toAppeal in Forma Pauperis. [20299]	0.10 280.00/hr	28.00
	KCS	Review/analyze ORDER SCHEDULING BRIEFING OF [20297] URGENT MOTION FOR AN ORDER DIRECTING THE FISCAL AGENT TO DISBURSE THE DISPUTED FUNDS IN THE HTA BOND accounts. [20300]	0.10 280.00/hr	28.00
	KCS	Review/analyze ORDER GRANTING [20283] URGENT CONSENSUAL MOTION FOR EXTENSION OF DEADLINES. Related document: [18602] MOTION for Allowance and Payment of Admin. Expense.[20294]	0.10 280.00/hr	28.00
	KCS	Review/analyze MOTION to inform Reservation of Rights regarding [20278] Order Denying Motion [20296]	0.10 280.00/hr	28.00
	KCS	Review/analyze FOMB's Urgent motion for Order Directing Fiscal Agent to Disburse the Disputed Funds in HTA Bond Service Accounts, Redemption Accounts, and Reserve Accounts.[20297]	0.50 280.00/hr	140.00
	KCS	Review/analyze Urgent Consensual Motion for Extension of Deadlines regarding 18602 MOTION for Allowance and Payment of Administrative Expense. [20283]	0.10 280.00/hr	28.00

03/14/2022	KCS	Review/analyze Receive recap on case from Carlos Infante and agreed with assessment for the client.[AT&T / Cingular Wireless - Tolling Agreement]	0.30 280.00/hr	84.00
	KCS	Review/analyze Joinder of the Official Committee of Retired Employees to the Official UCC's Limited Response and Reservation of Rights to Motion of FOMB of Puerto Rico Requesting Order Approving Proposed List of Material Interested Parties [20325]	0.10 280.00/hr	28.00
SUBTOTAL:			<u>3.40</u>	<u>952.00</u>

General Litigation

03/02/2022	KCS	Review/analyze ORDER GRANTING [20244] Urgent motion (Consented) for Extension of Deadlines regarding [20147] Motion for Relief From Stay Under 362 [e]. [20246]	0.10 280.00/hr	28.00
	CIG	Review/analyze Review and analyze new revised motion regarding settlement with revisions incorporated by UCC and SCC counsels. Consider need for further revisions.[Management, Consultants & Computer Services, Inc]	0.20 220.00/hr	44.00
03/03/2022	KCS	Review/analyze Receive email from Tristan Axelrod relative to MCCS motion on settlement agreement.	0.10 280.00/hr	28.00
	KCS	Review/analyze RESPONSE to Motion informative motion of financial oversight and management board regarding status of Plan implementation. [20248]	0.10 280.00/hr	28.00
	KCS	Review/analyze Notice of Filing of Supplemental Declaration of Joff Mitchell of Zolfo Cooper, LLC regarding [615] Motion Submitting Document(S) filed by Official Committee of Unsecured Creditors with exhibit [20263]	0.50 280.00/hr	140.00
	KCS	Review/analyze Order relative to handwritten documents submitted by pro se plaintiff. [20255]	0.10 280.00/hr	28.00
	KCS	Review/analyze Analyze Opinion and Order denying motion for a stay pending appeal. [20249]	0.50 280.00/hr	140.00
	FOD	Review/analyze Receive and analyze ORDER GRANTING URGENT CONSENTED MOTION FOR EXTENSION OF DEADLINES [In case no. 17-bk-03567, D.E. # 1135]	0.20 220.00/hr	44.00

	CIG	Review/analyze Review and analyze communication sent by Tristan Axelrod seeking approval from UCC for revised settlement agreement. review agreement and related response from Nick Bassett.[Management, Consultants & Computer Services, Inc]	0.40 220.00/hr	88.00
03/08/2022	KCS	Review/analyze ORDER DENYING [20176] URGENT MOTION OF THE AD HOC GROUP OF PREPA BONDHOLDERS TO APPOINT A MEDIATOR AND IMPOSE DEADLINES FOR A PREPA PLAN OF ADJUSTMENT [20278]	0.10 280.00/hr	28.00
	KCS	Review/analyze MOTION to inform REGARDING TERMINATION OF PREPA RSA. [20277]	0.20 280.00/hr	56.00
	KCS	Review/analyze Urgent motion - Urgent Consensual Motion for 17th Extension of Deadlines Regarding Motion of Whitefish Energy Holdings, LLC for Allowance of Administrative Expense. [20275]	0.10 280.00/hr	28.00
	KCS	Review/analyze Response to Debtor's Objection to Claims (Number(s): 177761) regarding [19553] Debtor's Omnibus Objection to Claims - 404th Omnibus Objection (Substantive) of the Commonwealth. [20270]	0.10 280.00/hr	28.00
	KCS	Review/analyze Analyze MOTION for Reconsideration regarding [20254] . [20269]	0.20 280.00/hr	56.00
	KCS	Review/analyze Official Committee of Unsecured Creditors' Limited Response and Reservation of Rights to Motion of FOMB for Puerto Rico Requesting Order Approving Proposed List of Material Interested Parties. [20276]	0.10 280.00/hr	28.00
	CIG	Review/analyze Review and analyze communication sent by Tristan Axelrod to Myrna Ruiz to discuss status of settlement approval and provide draft and redline draft of settlement. Review documents and consider necessary actions.[Management, Consultants & Computer Ser]	0.60 220.00/hr	132.00
03/09/2022	KCS	Review/analyze Receive and review Notices of Pro se participation.	0.10 280.00/hr	28.00
	CIG	Review/analyze Review and analyze communication sent by Tristan Axelrod to provide position regarding proposed edits to revised settlement agreement and related motions sent by opposing counsel. Consider necessary actions.[Management, Consultants & Computer Services,]	0.40 220.00/hr	88.00

	CIG	Review/analyze Review and analyze communication sent by Myrna Ruiz to provide revised motion and settlement for UCC/SCC consideration. Review document and proposed revisions and consider necessary actions.[Management, Consultants & Computer Services, Inc]	0.90 220.00/hr	198.00
03/10/2022	KCS	Review/analyze Response to Debtor's Objection to Claims (Number(s): 169726) regarding [19552] Debtor's Omnibus Objection to Claims - Four Hundred Third Objection (Substantive) . [20288]	0.10 280.00/hr	28.00
	KCS	Review/analyze Pro Se Notices of Participation Received by the Court on 03/9/2022 regarding Discovery for Confirmation of Commonwealth Plan of Adjustment. [20293]	0.10 280.00/hr	28.00
	KCS	Review/analyze ORDER DENYING [20269] MOTION FOR RECONSIDERATION OF MOTION FOR PERMISSION TO APPEAL IN FORMA PAUPERIS. [20289]	0.10 280.00/hr	28.00
	KCS	Review/analyze MOTION for Joinder TO THE RESPONSE TO INFORMATIVE MOTION OF FINANCIAL OVERSIGHT AND MANAGEMENT BOARD REGARDING STATUS OF PLAN IMPLEMENTATION FILED BY FINCA MATILDE INC. [20291]	0.10 280.00/hr	28.00
	KCS	Review/analyze MOTION for Joinder TO THE RESPONSE TO INFORMATIVE MOTION OF FINANCIAL OVERSIGHT AND MANAGEMENT BOARD REGARDING STATUS OF PLAN IMPLEMENTATION FILED BY FINCA MATILDE INC. [20291]	0.10 280.00/hr	28.00
	KCS	Review/analyze Order granting URGENT CONSENSUAL MOTION FOR EXTENSION OF DEADLINES. [20295]	0.10 280.00/hr	28.00
	FOD	Review/analyze Receive and analyze URGENT MOTION FOR AN ORDER DIRECTING THE FISCAL AGENT TO DISBURSE THE DISPUTED FUNDS IN THE HTA BOND SERVICE ACCOUNTS, REDEMPTION ACCOUNTS, AND RESERVE ACCOUNTS [In case no. 17-bk-03567, D.E. # 1138]	0.50 220.00/hr	110.00
	FOD	Review/analyze Receive and analyze ORDER SCHEDULING BRIEFING OF URGENT MOTION [In case no. 17-bk-03567, D.E. # 1139]	0.10 220.00/hr	22.00
03/11/2022	KCS	Review/analyze .Analyze supplemental notice of partial assignment of claims by Assured Gu	0.10 280.00/hr	28.00
	KCS	Review/analyze Analyze Order granting 2d Urgent Consented Motion for extension of deadlines. [20311]	0.20 280.00/hr	56.00

	KCS	Review/analyze Reply to Response to Motion by the FOMB in support of docket no. 20194. [20314]	0.20 280.00/hr	56.00
	KCS	Review/analyze Motion for Joinder by Finca Matilde, Inc. to response to motion. [20315]	0.10 280.00/hr	28.00
	KCS	Review/analyze MOTION - Debtors' Twenty-Sixth Omnibus Motion for Approval of Modifications to the Automatic Stay regarding[17127] Scheduling Order. [20345]	0.20 280.00/hr	56.00
	FOD	Review/analyze Receive and analyze NOTICE OF FILING AMENDED AND RESTATED STIPULATION AND AGREED ORDER REGARDING THE DISPUTED FUNDS IN THE HTA BOND SERVICE ACCOUNTS, REDEMPTION ACCOUNTS AND RESERVE ACCOUNTS [In case no. 17-bk-3567, D.E. # 1141]	0.50 220.00/hr	110.00
	FOD	Review/analyze Receive and analyze ORDER GRANTING SECOND URGENT CONSENTED MOTION FOR EXTENSION OF DEADLINES [In case no. 17-bk-03567, D.E. #1140]	0.10 220.00/hr	22.00
03/12/2022	FOD	Review/analyze Receive and analyze INFORMATIVE MOTION OF FINANCIAL OVERSIGHT AND MANAGEMENT BOARD REGARDING EXHIBIT D TO CONFIRMATION ORDER [In case no. 17-bk-03566, D.E. # 1323]	0.30 220.00/hr	66.00
	FOD	Review/analyze Receive and analyze REPLY OF THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO IN SUPPORT OF URGENT MOTION FOR AN ORDER [In case no. 17-bk-03567, D.E. # 1144]	0.40 220.00/hr	88.00
	FOD	Review/analyze Receive and analyze THE BANK OF NEW YORK MELLON'S REPLY TO THE OBJECTION OF ASSURED GUARANTY CORP [In case no. 17-bk-03567, D.E. # 1145]	0.40 220.00/hr	88.00
	FOD	Review/analyze Receive and analyze OBJECTION OF ASSURED GUARANTY CORP., ET AL., WITH RESPECT TO ... [In case no. 17-bk-03567, D.E. # 1142]	1.40 220.00/hr	308.00
	FOD	Review/analyze Receive and analyze REPLY OF OFFICIAL COMMITTEE OF UNSECURED CREDITORS IN CONNECTION WITH FINANCIAL OVERSIGHT AND MANAGEMENT BOARD'S URGENT MOTION FOR ORDER [In case no. 17-bk-03567, D.E. # 1143]	0.20 220.00/hr	44.00
03/14/2022	KCS	Review/analyze Analyze Motion Submitting Certified Translations in Compliance with the Court's March 3, 2022. [20324]	0.40 280.00/hr	112.00

	KCS	Review/analyze ORDER REGARDING PROCEDURES FOR MARCH 23-24, 2022, OMNIBUS HEARING. [20323]	0.10 280.00/hr	28.00
	KCS	Review/analyze Receive Order ORDER DIRECTING SUPPLEMENTATION OF BRIEFING CONCERNING [20297] URGENT MOTION FOR AN ORDER DIRECTING THE FISCAL AGENT TO DISBURSE THE DISPUTED FUNDS IN THE HTA BOND ACCOUNTS. [20322]	0.10 280.00/hr	28.00
	FOD	Review/analyze Receive and analyze SUPPLEMENTAL REPLY OF THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO IN SUPPORT OF URGENT MOTION FOR AN ORDER [In case no. 17-bk-03567, D.E. # 1147]	0.20 220.00/hr	44.00
	FOD	Review/analyze Receive and analyze ORDER DIRECTING SUPPLEMENTATION OF BRIEFING CONCERNING URGENT MOTION FOR AN ORDER [In case no. 17-bk-03567, D.E. # 1146]	0.20 220.00/hr	44.00
	CIG	Review/analyze Review and analyze communication from Tristan Axelrod to discuss latest revisions to proposed motion and settlement. Draft response with position regarding edits.[Management, Consultants & Computer Services, Inc]	0.50 220.00/hr	110.00
	CIG	Review/analyze Review and analyze communication sent by Tristan Axelrod to request final review of settlement documents and provide final comments. review and submit position regarding same.	0.30 220.00/hr	66.00
03/15/2022	KCS	Review/analyze Eighth Urgent Consented Motion of the Commonwealth of Puerto Rico for Extension of Deadlines regarding [18532] MOTION Set Aside Order. [20336]	0.10 280.00/hr	28.00
	KCS	Review/analyze ORDER GRANTING [20336] EIGHTH URGENT CONSENTED MOTION OF THE COMMONWEALTH. [20338]	0.10 280.00/hr	28.00
	KCS	Review/analyze Response to Motion regarding [20297] Urgent motion for an Order Directing the Fiscal Agent to Disburse the Disputed Funds. [20340]	0.10 280.00/hr	28.00
	KCS	Review/analyze ORDER CONCERNING PROOFS OF CLAIM NOS. 11497 AND 11790. Related document: [20128] Offer Exchange Impasse Notice. [20344]	0.10 280.00/hr	28.00
	FOD	Review/analyze Receive and analyze THE BANK OF NEW YORK MELLON'S SUPPLEMENTAL RESPONSE TO THE ORDER DIRECTING SUPPLEMENTATION OF BRIEFING CONCERNING URGENT MOTION [In case no. 17-bk-03567, D.E. # 1152]	0.10 220.00/hr	22.00

	FOD	Review/analyze Receive and analyze RESPONSE OF ASSURED GUARANTY CORP., ET AL. WITH RESPECT TO SUPPLEMENTAL REPLY [In case no. 17-bk-03567, D.E. # 1151]	0.30 220.00/hr	66.00
	FOD	Review/analyze Receive and analyze NOTICE OF (A) ENTRY OF ORDER CONFIRMING MODIFIED EIGHTH AMENDED TITLE III PLAN OF ADJUSTMENT [In case no. 17-bk-03566, D.E. # 1326]	0.10 220.00/hr	22.00
	FOD	Review/analyze Receive and analyze NOTICE OF SUBMISSION OF FOURTH AMENDED PLAN SUPPLEMENT AND PLAN RELATED DOCUMENTS BY THE COMMONWEALTH OF PUERTO RICO, ET AL. (1477 pages) [In case no. 17-bk-03566, D.E. # 1327]	8.70 220.00/hr	1,914.00
	SUBTOTAL:		21.70	5,056.00
	<u>Claims and Plan</u>			
03/10/2022	KCS	Review/analyze Informative Motion of Financial Oversight and Management Board Regarding Corrected Schedule of New GO Bonds to be Issued Pursuant to the Modified Eighth Amended Title III Joint Plan of Adjustment.[20304]	0.20 280.00/hr	56.00
	KCS	Review/analyze Response to Debtor's Objection to Claims (Number(s): 169726) regarding [19552] Debtor's Omnibus Objection to Claims - Four Hundred Third. [20288]	0.10 280.00/hr	28.00
03/11/2022	KCS	Review/analyze Analyze informative motion from the FOMB relative to corrected schedule of the new GO bonds	0.20 280.00/hr	56.00
	SUBTOTAL:		0.50	140.00
	<u>Claims Administration and Obje</u>			
03/01/2022	KCS	Review/analyze Analyze Response to Debtors Objection (Alternative Resolution Process)(Claims Number(s): 149385) regarding [9911] Debtor's Omnibus Objection to Claims One Hundred Thirty-Fifth Omnibus Objection. [20234]	0.20 280.00/hr	56.00
	KCS	Review/analyze Analyze ORDER CONCERNING PROOFS OF CLAIM NOS. 11497 AND 11790 regarding [20128] Notice of Impasse. [20233]	0.10 280.00/hr	28.00
03/10/2022	KCS	Review/analyze Urgent motion (Consented) for Extension of Deadlines regarding [20147] Motion for Relief From Stay Under 362 [e]. [20303]	0.10 280.00/hr	28.00

	KCS	Review/analyze Supplemental Response to Debtor's Objection to Claims (Number(s): 179671) regarding [20043] Debtor's Omnibus Objection to Claims - Four Hundred Seventeenth	0.40 280.00/hr	112.00
03/14/2022	KCS	Review/analyze Objection to [16020] Debtor's Omnibus Objection to Claims Three Hundred Omnibus Objection (Non-Substantive) of the Commonwealth. [20333]	0.70 280.00/hr	196.00
	KCS	Review/analyze Motion Submitting Status Report of the Financial Oversight and Management Board for Puerto Rico in Connection with Court's Order Concerning Proofs of Claim Nos. 11497 and 11790. [20332]	0.20 280.00/hr	56.00
	SUBTOTAL:		1.70	476.00
	<u>Plan and Disclosure Statement</u>			
03/01/2022	KCS	Review/analyze Analyze Pro Se Notices of Participation Received by the Court on 02/28/2022 regarding Discovery for Confirmation of Commonwealth Plan of Adjustment filed by Myrna Baez Torres, William Roman Morales. [20235]	0.20 280.00/hr	56.00
	KCS	Review/analyze Analyze MOTION to inform Regarding Tax-Exempt Status of New GO Bonds to Be Issued Pursuant to the Modified Eighth Amended Title III Joint Plan of Adjustment of the Commonwealth of Puerto Rico, et al.	0.20 280.00/hr	56.00
03/03/2022	KCS	Review/analyze Informative Motion of Financial Oversight and Management Board Regarding Designation of Prime Clerk LLC as Disbursing Agent Pursuant to the Modified Eighth Amended Title III Joint Plan of Adjustment. [20256]	0.10 280.00/hr	28.00
03/10/2022	KCS	Review/analyze Pro Se Notices of Participation Received by the Court on 03/9/2022 regarding Discovery for Confirmation of Commonwealth Plan of Adjustment filed by Manuel Rivera Ayala. [20293]	0.10 280.00/hr	28.00
03/15/2022	KCS	Review/analyze Analyze ORDER REGARDING MATTERS THAT MAY BE RESOLVED IN CONNECTION WITH THE MODIFIED EIGHTH AMENDED PLAN FOLLOWING THE PLAN'S EFFECTIVE DATE. [20341]	0.10 280.00/hr	28.00
	SUBTOTAL:		0.70	196.00
	<u>Bankruptcy-Related Advice</u>			

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03/10/2022	CIG	Com(other exter Review and analyze Informative Motion of Financial Oversight and Management Board Regarding Corrected Schedule of New GO Bonds to be Issued Pursuant to the Modified Eighth Amended Title III Joint Plan of Adjustment of the Commonwealth of Puerto Rico. [203	0.20 220.00/hr	44.00
SUBTOTAL:			<u>0.20</u>	<u>44.00</u>
For professional services rendered			<u>65.20</u>	<u>\$15,076.00</u>
Total amount of fees and costs				\$15,076.00
TOTAL AMOUNT OF THIS INVOICE				<u>\$15,076.00</u>

Timekeeper Summary

Name	Hours	Rate	Amount
Carlos Infante	39.30	220.00	\$8,646.00
Francisco Ojeda Diez	13.70	220.00	\$3,014.00
Kenneth C. Suria	12.20	280.00	\$3,416.00

Case Administration						
Professional	Position	Task Code	Task Code Description	Hours	Rate	Value
Kenneth Suria	Partner	B110	Case Administration	0.3	\$280.00	\$84.00
Carlos Infante	Associate	B110	Case Administration	3.7	\$220.00	\$814.00
Case Administration Total				4.0		\$898.00
Pleading Reviews						
Professional	Position	Task Code	Task Code Description	Hours	Rate	Value
Carlos Infante	Associate	B113	Pleading Reviews	7.6	\$220.00	\$1,672.00
Pleading Reviews Total				7.6		\$1,672.00
Relief from Stay/ Adequate Protection Proceedings						
Professional	Position	Task Code	Task Code Description	Hours	Rate	Value
Kenneth Suria	Partner	B120	Asset Analysis and Recovery	0.9	\$280.00	\$252.00
Asset Analysis and Recovery Total				0.9		\$252.00
Meetings and Communications						
Professional	Position	Task Code	Task Code Description	Hours	Rate	Value
Carlos Infante	Associate	B150	Meetings and Communications	19.0	\$220.00	\$4,180.00
Meetings and Communications Total				19.0		\$4,180.00
Avoidance Action Analysis						
Professional	Position	Task Code	Task Code Description	Hours	Rate	Value
Carlos Infante	Associate	B180	Avoidance Action Analysis	5.5	\$220.00	\$1,210.00
Avoidance Action Analysis Total				5.5		\$1,210.00
Other Contested Matters						
Professional	Position	Task Code	Task Code Description	Hours	Rate	Value
Kenneth Suria	Partner	B190	Other Contested Matters	3.4	\$280.00	\$952.00
Other Contested Matters Total				3.4		\$952.00
General Litigation						
Professional	Position	Task Code	Task Code Description	Hours	Rate	Value
Kenneth Suria	Partner	B191	General Litigation	4.7	\$280.00	\$1,316.00
Carlos Infante	Associate	B191	General Litigation	3.3	\$220.00	\$726.00
Francisco Ojeda	Associate	B191	General Litigation	13.7	\$220.00	\$3,014.00
General Litigation Total				21.7		\$5,056.00

Claims and Plan						
Professional	Position	Task Code	Task Code Description	Hours	Rate	Value
Kenneth Suria	Partner	B300	Claims and Plan	0.5	\$280.00	\$140.00
Claims Administration and Objections Total				0.5		\$140.00
Claims Administration and Objections						
Professional	Position	Task Code	Task Code Description	Hours	Rate	Value
Kenneth Suria	Partner	B310	Claims Administration and Objections	1.7	\$280.00	\$476.00
Claims Administration and Objections Total				1.7		\$476.00
Plan and Disclosure Statement						
Professional	Position	Task Code	Task Code Description	Hours	Rate	Value
Kenneth Suria	Partner	B320	Plan and Disclosure Statement	0.7	\$280.00	\$196.00
Plan and Disclosure Statement Total				0.7		\$196.00
Bankruptcy-Related Advice						
Professional	Position	Task Code	Task Code Description	Hours	Rate	Value
Carlos Infante	Associate	B400	Bankruptcy-Related Advice	0.2	\$220.00	\$44.00
Claims Administration and Objections Total				0.2		\$44.00
GRAND TOTAL				65.2		\$15,076.00

EXHIBIT F
Summary Hours and Fees by Professional and Task Code

Kenneth Suria Partner				
Task Code	Task Code Description	Hours	Rate	Value
B110	Case Administration	0.3	\$ 280.00	\$ 84.00
B120	Asset Analysis and Recovery	0.9	\$ 280.00	\$ 252.00
B190	Other Contested Matters	3.4	\$ 280.00	\$ 952.00
B191	General Litigation	4.7	\$ 280.00	\$ 1,316.00
B310	Claims Administration and Objections	1.7	\$ 280.00	\$ 476.00
B320	Plan and Disclosure Statement	0.7	\$ 280.00	\$ 196.00
B300	Claims and Plan	0.5	\$ 280.00	\$ 140.00
		12.2		\$ 3,416.00
Carlos Infante Associate				
Task Code	Task Code Description	Hours	Rate	Value
B110	Case Administration	3.7	\$ 220.00	\$ 814.00
B113	Pleading Reviews	7.6	\$ 220.00	\$ 1,672.00
B150	Meetings and Communications	19.0	\$ 220.00	\$ 4,180.00
B180	Avoidance Action Analysis	5.5	\$ 220.00	\$ 1,210.00
B191	General Litigation	3.3	\$ 220.00	\$ 726.00
B400	Bankruptcy-Related Advice	0.2	\$ 220.00	\$ 44.00
		39.3		\$ 8,646.00
Francisco Ojeda Associate				
Task Code	Task Code Description	Hours	Rate	Value
B191	General Litigation	13.7	\$ 220.00	\$ 3,014.00
		13.7		\$ 3,014.00
GRAND TOTAL		65.2		\$ 15,076.00

EXHIBIT G

Explanatory Notes

In our proposal of December 26, 2018, Estrella proposed a 20% discount on its attorney's rates and a 5% discount in paralegal rates. This leads to a reduction in our billing rate from \$350 to \$280/hr.; from \$325 to \$260; and so on across the board in our fee schedule. This has not changed to date.

PRINCIPAL CERTIFICATION

I hereby authorize the submission of this Third Monthly Fee Statement for Estrella, LLC covering the period from March 1, 2022, through March 15, 2022.



Jaime A. El Koury
General Counsel to the Financial Oversight
and Management Board for Puerto Rico